

**District Attorney of the
Ninth Judicial District**

Rapides Parish, Louisiana

December 31, 2011

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

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Rapides Parish, Louisiana
December 31, 2011**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

Independent Auditor's Report

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2012, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

ROBERT W. DVORAK, C.P.A.	CINDY L. HUMPHRIES, C.P.A.
REBECCA B. MORRIS, C.P.A.	DEBORAH R. DUNN, C.P.A.
MICHAEL A. JONEAU, C.P.A.	RENEECA G. NATION, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 32 through 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Ninth Judicial District's financial statements as a whole. The information labeled as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The "Supplemental Information" and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

June 25, 2012

Required Supplemental Information – Part I
Management's Discussion and Analysis

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Management's Discussion and Analysis

The following discussion and analysis of the District Attorney of the Ninth Judicial District's financial performance provides an overview of the financial activity for the fiscal year ending December 31, 2011. The analysis should give the reader a snapshot of the financial health of the District Attorney as of that date and an indication of the strengths and weaknesses for the next few years.

Understanding this Annual Report

The annual report consists of a series of financial statements and notes or explanations to those financial statements.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a broad view of the District Attorney's operations. The Statement of Net Assets and the Statement of Activities, which appear first in the District Attorney's financial statements, report information on the District Attorney as a whole and its activities in a manner which is similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets presents all of the District Attorney's assets and liabilities, with the difference between the two reported as "net assets". Over time, increases or decreases in the District Attorney's assets may serve as a useful indicator of whether the District Attorney's financial position is improving or deteriorating. The net assets related to capital assets and related long-term debt are shown separate on the Statement of Net Assets, because those net assets are not readily available for use in the operations of the District Attorney's office.

The Statement of Activities presents information showing how the District Attorney's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will not result in cash flows until future fiscal periods, such as earned but unused vacation leave.

The Statement of Net Assets and Statement of Activities report the governmental activities of the District Attorney. All of the District Attorney's services are reported here, including general prosecution, child support, and debt service.

Fund Financial Statements

Government Funds

The District Attorney's Fund Financial Statements follow the Government-Wide Financial Statements and provide detailed information about the District Attorney's most significant funds, not the District Attorney as a whole. All of the District Attorney's services are reported in governmental funds which focus on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Management's Discussion and Analysis

provide a detailed short-term view of the District Attorney's operations and the services it provides. The comparison of the budget to the actual expenditures is a financial tool used by the District Attorney in making financial decisions. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. The relationship (or difference) between governmental activities reported in the Statement of Net Assets and Statement of Activities and governmental funds is reconciled in the financial statements. The largest part of these differences are related to reporting capital assets and related accumulated depreciation and long-term debt in the Government-Wide Financial Statements.

Fiduciary Funds

Fiduciary funds are intended to be used to account for resources held for the benefit of parties outside the District Attorney's office. Fiduciary funds are not reflected in the government wide financial statements because the resources of those funds are not available to support the District Attorney's own operations. The accounting used for fiduciary funds is much like that of propriety funds. Agency funds report only assets and liabilities. The fiduciary funds financial statement can be found on page 18 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements and are located after the basic financial statements.

Condensed Financial Information

Following is a comparison of the data from the previous year to the data in the current year.

	Net Assets			
	<u>12/31/10</u>	<u>12/31/11</u>	<u>Inc. (Dec.)</u>	<u>% Inc (Dec.)</u>
Current assets	\$ 982,997	\$ 1,063,725	\$ 80,728	8.2 %
Capital assets	<u>402,797</u>	<u>371,143</u>	<u>(31,654)</u>	<u>(7.9)%</u>
Total Assets	\$ 1,385,794	\$ 1,434,868	\$ 49,074	3.5 %
Long-term liabilities	\$ 39,545	\$ 42,015	\$ 2,470	6.2 %
Other liabilities	<u>314,838</u>	<u>187,406</u>	<u>(127,432)</u>	<u>(40.5)%</u>
Total Liabilities	\$ 354,383	\$ 229,421	\$ (124,962)	(35.3)%
Net assets				
Invested in capital assets	\$ 402,797	\$ 371,143	\$ (31,654)	(7.9)%
Unrestricted	<u>628,614</u>	<u>834,304</u>	<u>205,690</u>	<u>32.7 %</u>
Total Net Assets	\$ 1,031,411	\$ 1,205,447	\$ 174,036	16.9 %

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Management's Discussion and Analysis

	Changes in Net Assets			
	<u>12/31/10</u>	<u>12/31/11</u>	<u>Inc. (Dec.)</u>	<u>% Inc (Dec.)</u>
Program revenues				
Charges for services	\$ 1,191,118	\$ 1,148,909	\$ (42,209)	(3.5)%
Operating grants and contributions	3,115,300	3,035,094	(80,206)	(2.6)%
General revenues				
Interest investments	2,057	3,750	1,693	82.3 %
Loss on disposal of assets	<u>(19,405)</u>	<u>(27)</u>	<u>19,378</u>	(99.9)%
Total Revenues	4,289,070	4,187,726	(101,344)	(2.4)%
Functions/Program expenses				
Current				
Judicial	3,083,059	3,113,339	30,280	1 %
Judicial – Title IV-D	<u>905,129</u>	<u>900,351</u>	<u>(4,778)</u>	(.5)%
Total Expenses	<u>3,988,188</u>	<u>4,013,690</u>	<u>25,502</u>	.6 %
Change in Net Assets	300,882	174,036	(126,846)	(42.2)%
Net Assets, Beginning of Year	<u>730,529</u>	<u>1,031,411</u>	<u>300,882</u>	41.2 %
Net Assets, End of Year	\$ 1,031,411	\$ 1,205,447	\$ 174,036	16.9 %

Analysis of Financial Position and Results of Operations

The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that reports on how the whole entity performed financially. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets - the difference between assets and liabilities - as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial facts, however, such as changes in the District Attorney's judicial caseload and number of individuals participating in the pre-trial intervention program, to assess the overall health of the District Attorney.

The entity as a whole gained \$174,036 in 2011. This is a 16.9% increase in net assets. The District Attorney is receiving an additional cost of prosecution fee from the Ninth Judicial District Court on all traffic, misdemeanor, and felony cases, which began in 2007. The revenues have continued to increase during 2011 from court costs and costs of prosecution. The system of collecting reinstatement fees on suspended driver's licenses was put into effect in 2007 and has continued into 2011. One grant was renewed through 2011 which funded one full-time equivalent Assistant District Attorney and one grant was renewed which funded one part-time equivalent Assistant District Attorney in 2011.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Management's Discussion and Analysis

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - is a positive \$834,304 at the end of the year.

Operating grants and contributions (\$3 million) represents 72.5% of total revenues. \$1.9 million of contributions represent on-behalf payments for salaries and related benefits paid by the Rapides Parish Police Jury and the State of Louisiana. The District Attorney receives additional funding for existing warrants for Assistant District Attorneys from the State of Louisiana. The District Attorney could not operate without this financial assistance. The Rapides Parish Police Jury also provides office space in the district courthouse for the District Attorney and some of his employees.

Significant Transactions and Changes in Individual Funds

There is a gain of \$221,855 in the General Fund for 2011. As discussed earlier, the District Attorney has obtained additional grants, as well as additional sources of revenue which are reoccurring.

The General Fund has an accumulated fund balance of \$871,441 as of December 31, 2011, which includes \$60,000 assigned to be used for salaries and phone system upgrade.

The Title IV-D Fund operates on a reimbursable grant related to child support. The new contract for fiscal year 2012-2013 has been submitted in the same amount as prior year which should be sufficient to cover all IV-D expenses in the upcoming year.

Budget Variations in General Fund

The District Attorney adopts its own budget without including on-behalf payments.

An original budget was adopted, and one amended budget was adopted later in the year once it was noticed that the revenues and expenditures were not materializing the same as the budgeted amounts. The original budget showed an excess of \$90,865 in revenues over expenditures, while the amended budget showed an excess of \$233,795 in revenues over expenditures.

Actual revenues and expenditures remained virtually the same as final budgeted revenues and expenditures. Actual expenditures came in \$221,855 less than actual revenues.

Capital Assets

At the end of 2011, the District Attorney had \$371,143 invested in land, buildings and improvements, vehicles, and office equipment.

**Capital Assets, Net of Depreciation
December 31, 2011**

Land	\$ 21,492
Buildings and improvements	298,047
Office equipment and furniture	15,500
Vehicles	<u>36,104</u>
Capital Assets, Net	\$ 371,143

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Management's Discussion and Analysis

Currently Known Facts, Decisions or Conditions Expected to have a Significant Effect on Next Year and Beyond

The child support contract for the Title IV-D Fund has been submitted for the fiscal period July 1, 2012 through June 30, 2013.

The District Attorney is receiving additional costs of prosecution on all traffic, misdemeanor, and felony offenses adjudicated in the Ninth Judicial District Court. This additional source of revenue is reoccurring. The District Attorney was given an additional driver's license reinstatement fee, and has implemented a system with the Rapides Parish Sheriff for collection of this fee. This is also reoccurring revenue. The District Attorney renewed in 2011 one grant through 2012 which will fund one full-time equivalent Assistant District Attorney. Another grant was also renewed in 2011 which will fund one part-time equivalent Assistant District Attorney through April 30, 2012. In September 2010, the District Attorney received a \$10,000 grant from the Rapides Foundation for a juvenile diversion program which was extended through March 31, 2012.

Contacting the District Attorney's Management

This financial report is designed to provide our taxpayers and creditors with a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Attorney's Finance Officer, Joy Creed, at P. O. Drawer 1472, Alexandria, LA 71309.

Basic Financial Statements

**Government-Wide
Financial Statements**

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Net Assets
Governmental Activities
December 31, 2011**

Exhibit A

Assets		
Cash		\$ 732,371
Certificate of deposit		52,302
Receivables		274,174
Prepaid expenses		4,878
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	21,492	
Depreciable		
Buildings and improvements	298,047	
Equipment and furniture	15,500	
Vehicles	36,104	
Total Assets		<u>371,143</u>
		<u>1,434,868</u>
Liabilities		
Accounts payable		171,916
Deferred revenue		15,490
Long-term liabilities		
Due within one year		
Compensated absences		42,015
Total Liabilities		<u>229,421</u>
Net Assets		
Invested in capital assets		371,143
Unrestricted		<u>834,304</u>
Total Net Assets		<u><u>\$ 1,205,447</u></u>

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Activities
Governmental Activities
Year Ended December 31, 2011**

Exhibit B

	<u>Program Revenues</u>			Net (Expense) Revenue and Change in Net Assets
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Functions/Programs				
General government - judicial	\$ 3,113,339	\$ 1,148,909	\$ 2,109,170	\$ 144,740
General government - judicial - Title IV-D	900,351	-	925,924	25,573
Total Governmental Activities	<u>\$ 4,013,690</u>	<u>\$ 1,148,909</u>	<u>\$ 3,035,094</u>	<u>170,313</u>
General Revenues				
Investment earnings				3,750
Loss on disposal of assets				(27)
Total General Revenues				<u>3,723</u>
Change in Net Assets				174,036
Net Assets, Beginning of Year				<u>1,031,411</u>
Net Assets, End of Year				<u><u>\$ 1,205,447</u></u>

The accompanying notes are an integral part of the financial statements.

Fund Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
Governmental Funds
December 31, 2011**

Exhibit C

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Total Governmental Funds</u>
Assets			
Cash	\$ 697,124	\$ 35,247	\$ 732,371
Certificate of deposit	52,302	-	52,302
Receivables	99,187	147,311	246,498
Interest receivable	26	-	26
Interfund receivables	128,019	-	128,019
Total Assets	<u>\$ 976,658</u>	<u>\$ 182,558</u>	<u>\$ 1,159,216</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 103,863	\$ 68,053	\$ 171,916
Interfund payables	-	100,369	100,369
Deferred revenue	1,354	14,136	15,490
Total Liabilities	<u>105,217</u>	<u>182,558</u>	<u>287,775</u>
Fund balances			
Spendable			
Restricted			
Title IV-D	-	-	-
Assigned			
Salaries and phone system upgrade	60,000	-	60,000
Unassigned	811,441	-	811,441
Total Fund Balances	<u>871,441</u>	<u>-</u>	<u>871,441</u>
Total Liabilities and Fund Balances	<u>\$ 976,658</u>	<u>\$ 182,558</u>	<u>\$ 1,159,216</u>

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2011**

Exhibit D

Total Fund Balances - Governmental Funds

\$ 871,441

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the fund financial statement but are reported in the governmental activities of the Statement of Net Assets.

371,143

Some liabilities (such as long-term compensated absences and long-term debt) are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Assets.

(42,015)

Costs incurred which benefit more than one period are recorded as an expenditure in the fund financial statement when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Assets.

4,878

Net Assets of Governmental Activities in the Statement of Net Assets

\$ 1,205,447

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2011**

Exhibit E

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Intergovernmental	\$ 2,160,420	\$ 925,924	\$ 3,086,344
Fees, commissions, and fines	950,499	-	950,499
Charges for services	141,166	-	141,166
Rentals, leases, and royalties	42,000	-	42,000
Investment earnings	3,719	31	3,750
Miscellaneous	5,994	-	5,994
Total Revenues	<u>3,303,798</u>	<u>925,955</u>	<u>4,229,753</u>
Expenditures			
Current			
General government - judicial	3,077,081	-	3,077,081
General government - judicial - Title IV-D	-	930,049	930,049
Capital outlay	-	768	768
Total Expenditures	<u>3,077,081</u>	<u>930,817</u>	<u>4,007,898</u>
Excess (Deficiency) of Revenues over Expenditures	226,717	(4,862)	221,855
Other Financing Sources (Uses)			
Transfers in	-	4,862	4,862
Transfers out	(4,862)	-	(4,862)
Total Other Financing Sources (Uses)	<u>(4,862)</u>	<u>4,862</u>	<u>-</u>
Net Change in Fund Balances	221,855	-	221,855
Fund Balances, Beginning of Year	<u>649,586</u>	<u>-</u>	<u>649,586</u>
Fund Balances, End of Year	<u>\$ 871,441</u>	<u>\$ -</u>	<u>\$ 871,441</u>

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2011**

Exhibit F

Net Change in Fund Balances - Total Governmental Funds	\$	221,855
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as an expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which depreciation expense exceeded capital outlays in the current period.		(31,627)
--	--	----------

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain/loss on the sale or disposal of the assets. Thus, the change in net assets differs from the change in fund balance by the undepreciated cost of the asset sold or disposed.		(27)
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Governmental funds report expenditures for compensated absences (vacation and sick leave) as the amounts are actually paid. In contrast, the Statement of Activities recognizes these operating expenses as the amounts are earned during the year. This is the (increase) decrease in vacation and sick leave accrued.		(2,470)
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Governmental funds recognize prepaid costs as an expenditure when paid. In contract, the Statement of Activities allocates prepaid expenses over the period for which the expense is related. This is the increase (decrease) in prepaid expenses.		(13,695)
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Change in Net Assets of Governmental Activities	\$	174,036
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The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2011**

Exhibit G

		<u>Agency Funds</u>
Assets		
Cash	\$ 79,034	
Seized vehicles	72,208	
Seized jewelry and other seized assets	<u>1,107</u>	
Total Assets	<u><u>\$ 152,349</u></u>	
Liabilities		
Interfund payables	\$ 27,650	
Amount held for others	<u>124,699</u>	
Total Liabilities	<u><u>\$ 152,349</u></u>	

The accompanying notes are an integral part of the financial statements.

Notes to Basic Financial Statements

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

1. Reporting Entity and Significant Accounting Policies

The financial statements of the District Attorney of the Ninth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

In evaluating how to define the District Attorney for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are as follows: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include the following: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds that are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

Basis of Presentation

The District Attorney's Basic Financial Statements consist of Government-Wide Financial Statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

Government-Wide Financial Statements – The Government-Wide Financial Statements include the Statement of Net Assets and the Statement of Activities. These statements report financial information for the District Attorney as a whole.

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities of Fiduciary Funds at the Fund Financial Statement level. Individual funds are not displayed. The Statement of Assets and Liabilities presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The District Attorney does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include the following: charges for services which report fees and other charges to users of the District Attorney's services; operating grants and contributions that are restricted to meeting the operational activities of a function; and capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include interest and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District Attorney.

Fund Financial Statements – The financial transactions of the District Attorney are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the District Attorney's office:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds). The Fund Financial Statements report financial information by major funds and non-major funds. However, there are no non-major funds at this time. The following Governmental Funds are considered major funds:

General Fund - The General Fund is used to account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the commission on court costs, certain grants not accounted for in a special revenue fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
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Notes to Basic Financial Statements

Title IV-D Fund – Special Revenue Fund – The Title IV-D Fund is used to account for expenditure and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The District Attorney accounts for its agency funds in this category. Agency funds consist of the Restitution Fund, Worthless Checks Fund, Special Asset Forfeiture Trust Fund, and the Bond Forfeiture Fund. They consist of monies deposited for restitution to victims of certain crimes, payment of worthless checks, money and property seized in illegal activities, and forfeited bonds. Disbursements from the various funds are made to the appropriate agencies, litigants, merchants, and others as prescribed by statute.

Basis of Accounting/ Measurement Focus

Government-Wide Financial Statements

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Fund Financial Statements

Governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the District Attorney's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
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Notes to Basic Financial Statements

"Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District Attorney considers all revenue available if they are collected within 60 days after the year end. Expenditures are recorded when the related fund liability is incurred. However, principal and interest on long-term debt, which has not matured, are recognized when paid.

Fiduciary Funds

The District Attorney has four agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

Budgets

Budgets are adopted on the cash basis of accounting for the General Fund and Title IV-D Fund. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. On-behalf payments for salaries, and related benefits paid by the State of Louisiana and the Rapides Parish Police Jury are not included in the reported budget for the General Fund. All annual appropriations lapse at year-end.

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The District Attorney prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A public notice is published notifying the public that a public hearing will be held for the purpose of adopting the budget.
3. A public hearing is held on the proposed budget after publication of the call for the hearing.
4. After the public hearing and completion of all actions necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the District Attorney.

Cash and Certificate of Deposit

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. The certificate of deposit has a maturity in excess of 90 days when purchased and is stated at cost, which approximates market value. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with banks organized under Louisiana law, or any other state in the United States of America or under laws of the United States of America.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

Receivables

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

Short-term Interfund Receivables/Payables

Short-term interfund loans are classified as "interfund receivables/payables". The governmental funds interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

Prepaid Expenses

In the Government-Wide Financial Statements, the prepaid amount for dues is reported as a prepaid expense since the expense benefits the next fiscal year. In the Fund Financial Statements, this item is recorded as an expenditure when paid.

Capital Assets

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized. A capitalization threshold of \$1,000 has been adopted for reporting purposes. Capital assets are depreciated on a straight-line method over the following estimated useful lives:

Buildings and improvements	40 years
Equipment and furniture	3-12 years
Vehicles	5 years

Capital assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the District Attorney.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Deferred Revenue

Deferred revenue consists of grants received in advance of expenditures.

Compensated Absences

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Accumulated sick leave cannot exceed 180 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid, not to exceed 25 days. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
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Notes to Basic Financial Statements

Vested or accumulated leave is accrued in the period the liability is incurred. Compensated absences expected to be financed from governmental funds are not reported in the balance sheet of the Fund Financial Statements; however, compensated absences are reported in the Statement of Net Assets in the Government-Wide Financial Statements. No liability is recorded for compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the employer and employee.

Net Assets

Net Assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the District Attorney receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

Fund Equity

As of December 31, 2011, fund balances of the governmental funds are classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the District Attorney. The District Attorney is the highest level of decision making authority. Commitments may be established, modified, or rescinded only through resolutions approved by the District Attorney. There are no committed fund balances at December 31, 2011.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District Attorney of the Ninth Judicial District's policy, only the District Attorney may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police Jury, its Criminal Court Fund, and the State of Louisiana to the District Attorney's office for salaries and related fringe benefits, as required by accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Certificate of Deposit

At December 31, 2011, the District Attorney had cash and a certificate of deposit as follows:

Cash – Governmental Funds	\$ 732,371
Cash – Fiduciary Funds	79,034
Certificate of deposit – Governmental Funds	<u>52,302</u>
	\$ 863,707

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. As of December 31, 2011, the District Attorney's bank balance of \$906,129 was not exposed to custodial credit risk in that \$646,615 was secured by federal deposit insurance and \$259,514 was collateralized by securities held by the pledging banks in the District Attorney's name.

3. Receivables

Grants	\$ 173,903
Due from other governmental entities	61,185
Due from Agency Funds	27,650
Interest	26
Other	<u>11,410</u>
	\$ 274,174

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

4. Interfund Receivables/Payables and Transfers

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General Fund	IV-D Fund	\$ 100,369
	Agency Funds	
General Fund	Restitution Fund	3,134
General Fund	Worthless Checks Fund	1,547
General Fund	Special Asset Forfeiture Trust Fund	22,717
General Fund	Bond Forfeiture Fund	<u>252</u>
		\$ 128,019

Balances at year-end result from routine timing differences between the dates that receipts are incurred and reimbursements are made from the General Fund to the Title IV-D Fund and from the various Fiduciary Funds.

5. Capital Assets

	<u>January 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2011</u>
Governmental Activities				
Capital assets not being depreciated				
Land and improvements	\$ 21,492	\$ -	\$ -	\$ 21,492
Other capital assets				
Buildings and improvements	434,132	-	-	434,132
Equipment and furniture	335,696	-	12,230	323,466
Vehicles	<u>138,381</u>	<u>-</u>	<u>-</u>	<u>138,381</u>
Total Other Capital Assets	908,209	-	12,230	895,979
Less				
Accumulated depreciation				
Buildings and improvements	124,526	11,559	-	136,085
Equipment and furniture	314,133	6,036	12,203	307,966
Vehicles	<u>88,245</u>	<u>14,032</u>	<u>-</u>	<u>102,277</u>
Total Accumulated Depreciation	<u>526,904</u>	<u>31,627</u>	<u>12,203</u>	<u>546,328</u>
Other Capital Assets, Net	<u>381,305</u>	<u>(31,627)</u>	<u>27</u>	<u>349,651</u>
Capital Assets, Net	\$ 402,797	\$ (31,627)	\$ 27	\$ 371,143

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government - judicial	\$ 19,325
General Government - judicial – Title IV-D	<u>12,302</u>
Total Depreciation Expense for Governmental Activities	\$ 31,627

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

6. Long-Term Liabilities

	<u>Compensated Absences</u>
Balance, beginning of year	\$ 39,545
Additions	41,757
Deductions	<u>(39,287)</u>
Balance, end of year	\$ 42,015
Due within one year	\$ 42,015
Due in more than one year	\$ -

7. Lease and Rental Commitments

The District Attorney has entered into an operating lease for copy equipment used in the Title IV-D Fund. The lease agreement entered into on July 1, 2009 expires on June 30, 2012 and has a monthly lease payment of \$269. Total equipment lease expense for 2011 was \$3,233.

The General Fund charges rent to the Title IV-D Fund on a monthly basis for their use of facility space. The Title IV-D Fund paid \$4,000 per month for January 1, 2011 through June 30, 2011 and \$3,000 per month July 1, 2011 through December 31, 2011. This transaction is eliminated in the Government-Wide Financial Statements.

Under the terms of the equipment operating lease at December 31, 2011, future minimum lease payment requirements are as follows:

<u>Year</u>	<u>Amount</u>
2012	\$ 1,614

8. Pension Plans

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are statewide cost sharing, multiple-employer defined benefit public employee retirement systems and are controlled and administered by separate boards of trustees. Information relative to these retirement systems is presented below:

Louisiana District Attorney's Retirement System

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a three percent (3%) benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a three percent (3%) benefit

**District Attorney of the Ninth Judicial District
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December 31, 2011**

Notes to Basic Financial Statements

reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a three percent (3%) benefit reduction for each year below age 62. The retirement benefit is equal to three percent (3%) of the member's average final compensation multiplied by the number of years of his membership service, not to exceed one hundred percent (100%) of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to three and one-half percent (3.5%) of the member's average final compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by three percent (3%) for each year the member retires in advance of normal retirement age. Benefits may not exceed one hundred percent (100%) of average final compensation.

The District Attorney's Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are determined by actuarial valuation and are subject to change based on the results of the actuarial valuation.

Plan members are required by state law to contribute seven percent (7%) of their annual covered salary. The employer contribution rate through June 30, 2011 was nine percent (9%) and nine and three quarters percent (9.75%) effective July 1, 2011. The District Attorney's contributions for the years ended December 31, 2011, 2010, and 2009 were \$52,266, \$31,171, and \$12,085, respectively, equal to the required contributions for each year.

The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney's Retirement System. That report may be obtained by writing to District Attorney's Retirement System, 1645 Nicholson Drive, Baton Rouge, LA 70802-8143.

Parochial Employees' Retirement System of Louisiana, Plan A

Substantially all other employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana, Plan A. All permanent employees who work at least 28 hours per week are required to become members on the date of employment, with limited defined exceptions. Employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation as highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service.

The Parochial Employees' Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are actuarially determined annually according to statutory process and are subject to change based on the results of the actuarial valuation.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

Covered employees are required to contribute nine and one-half percent (9.50%) of their salary to this plan while the employer contributed fifteen and three quarters percent (15.75%) during 2011. The District Attorney's contributions for the years ended December 31, 2011, 2010, and 2009 were \$118,429, \$122,706, and \$88,828, respectively, equal to the required contributions for each year.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees' Retirement System, Plan A. That report may be obtained by writing to Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

9. On-Behalf Payments

Rapides Parish Police Jury (RPPJ) General Fund	\$ 823,821
Rapides Parish Police Jury Criminal Court Fund	1,252,935
Less: Amount paid to RPPJ as reimbursement by the District Attorney	<u>(910,346)</u>
Net amount paid by RPPJ	1,166,410
State of Louisiana	<u>822,744</u>
	\$ 1,989,154

10. Expenditures of the District Attorney Not Included in the Financial Statements

The accompanying financial statements do not include certain other expenditures paid by the Rapides Parish Police Jury General Fund and Criminal Court Fund. These expenditures are summarized as follows:

Dues and subscriptions	\$ 315
Travel	10,580
Criminal appeals	6,500
DA investigations	81
Court reporter fees	917
Telephone	13,565
Equipment maintenance	26,256
Auto insurance	11,348
Professional insurance	26,636
Professional fees	780
Office supplies	80,851
Non-inventory equipment	2,154
Library materials	<u>36,447</u>
	\$ 216,430

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
December 31, 2011**

Notes to Basic Financial Statements

11. Risk Management

The District Attorney is exposed to various risks of loss related to torts, theft, or damage and destruction of assets. The District Attorney carries insurance coverage on the Title IV-D building, and the Rapides Parish Police Jury carries commercial insurance coverage on other assets. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

12. Contingent Liabilities

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the District Attorney of the Ninth Judicial District. The District Attorney's management believes disallowances, if any, will not be material.

Several Assistant District Attorneys have been named as defendants in various legal actions, the results of which are not presently determinable. The amount of losses, if any, that may arise from these suits cannot be reasonably estimated. However, in the opinion of management, the amount of losses, if any, would not materially affect the District Attorney's financial position. No provision for losses is included in the financial statements.

Required Supplemental Information – Part II

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2011**

Schedule H

	Budgeted Amounts		Actual (Budgetary Basis) (See Note A)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 183,870	\$ 178,247	\$ 171,266	\$ (6,981)
Fees, commissions, and fines	849,500	952,527	950,499	(2,028)
Charges for services	138,000	141,100	141,166	66
Rentals, leases, and royalties	48,000	42,000	42,000	-
Investment earnings	2,000	1,750	3,719	1,969
Miscellaneous	17,100	7,463	5,994	(1,469)
Total Revenues	1,238,470	1,323,087	1,314,644	(8,443)
Expenditures				
Current				
General government - judicial	1,135,605	1,089,292	1,087,927	1,365
Capital outlay	12,000	-	-	-
Total Expenditures	1,147,605	1,089,292	1,087,927	1,365
Excess of Revenues over Expenditures	90,865	233,795	226,717	(7,078)
Other Financing Uses				
Transfers out	-	-	(4,862)	(4,862)
Total Other Financing Uses	-	-	(4,862)	(4,862)
Net Change in Fund Balance	90,865	233,795	221,855	(11,940)
Fund Balance, Beginning of Year	649,586	649,586	649,586	-
Fund Balance, End of Year	\$ 740,451	\$ 883,381	\$ 871,441	\$ (11,940)

Note A - Explanation of Differences between Revenues, Expenditures, and Other Financing Uses for the General Fund on a Budgetary Basis (Exhibit H) and General Fund on a GAAP Basis (Exhibit E).

Revenues

Actual (budgetary basis) "revenues" from the Budgetary Comparison Schedule \$ 1,314,644

Adjustments:

The District Attorney does not budget for on-behalf support provided by the State of Louisiana and the Rapides Parish Police Jury 1,989,154

Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,303,798

Expenditures

Actual (budgetary basis) "expenditures" from the Budgetary Comparison Schedule \$ 1,087,927

Adjustments:

The District Attorney does not budget for on-behalf salaries and related benefits paid directly by the State of Louisiana and the Rapides Parish Police Jury 1,989,154

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,077,081

The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Budgetary Comparison Schedule
Title IV-D Fund
Year Ended December 31, 2011**

Schedule I

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 903,427	\$ 903,427	\$ 925,924	\$ 22,497
Investment earnings	-	-	31	31
Total Revenues	903,427	903,427	925,955	22,528
Expenditures				
Current				
General government - judicial - Title IV-D	899,827	899,827	930,049	(30,222)
Capital outlay	3,600	3,600	768	2,832
Total Expenditures	903,427	903,427	930,817	(27,390)
Deficiency of Revenues over Expenditures	-	-	(4,862)	(4,862)
Other Financing Sources				
Transfers in	-	-	4,862	4,862
Total Other Financing Sources	-	-	4,862	4,862
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

Supplemental Information

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
General Fund
December 31, 2011**

Schedule J-1

Assets

Cash	\$ 697,124
Certificate of deposit	52,302
Receivables	
Grant	26,592
Reimbursement of LACE disbursements	21,650
Due from Rapides Parish Police Jury	10,494
Other governmental units	29,041
Other receivables	11,410
Interest receivable	26
Interfund receivable from Title IV-D Fund	100,369
Interfund receivable from Agency Funds	
Restitution Fund	3,134
Worthless Checks Fund	1,547
Special Asset Forfeiture Trust Fund	22,717
Bond Forfeiture Fund	<u>252</u>
Total Assets	<u>\$ 976,658</u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 103,863
Deferred revenue	<u>1,354</u>
Total Liabilities	105,217

Fund Balance

Spendable	
Assigned	60,000
Unassigned	<u>811,441</u>
Total Fund Balance	<u>871,441</u>

Total Liabilities and Fund Balance	<u>\$ 976,658</u>
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See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual - Budgetary Basis
General Fund
Year Ended December 31, 2011**

**Schedule J-2
(Continued)**

	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance - Positive (Negative)</u>
Revenues			
Intergovernmental revenue			
Grant revenue	\$ 124,497	\$ 120,016	\$ (4,481)
Driver's license fees	15,750	15,750	-
Legal fees	38,000	35,500	(2,500)
Fines and forfeitures			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	660,865	658,837	(2,028)
Pretrial intervention income	291,662	291,662	-
Charges for services			
Worthless checks collection fees	141,100	141,166	66
Lease income - Title IV-D Fund	42,000	42,000	-
Investment earnings	1,750	3,719	1,969
Miscellaneous	7,463	5,994	(1,469)
Total Revenues	<u>1,323,087</u>	<u>1,314,644</u>	<u>(8,443)</u>
Expenditures			
Current - general government - judicial			
Salaries and related benefits	507,325	507,402	(77)
Operating support to Criminal Court Fund	403,200	403,204	(4)
Local Agency Compensated Enforcement funding (LACE)	20,805	20,805	-
Grant expenses	19,585	19,585	-
Contract services	2,085	2,086	(1)
Insurance	12,908	12,908	-
Professional fees	18,200	18,200	-
Travel and seminars	27,775	27,774	1
Office maintenance	2,689	1,451	1,238
Vehicle maintenance	20,900	20,897	3
Office supplies	16,490	17,879	(1,389)
Utilities	3,140	3,139	1
Dues and subscriptions	29,680	29,681	(1)
Miscellaneous	4,510	2,916	1,594
Total General Government	<u>1,089,292</u>	<u>1,087,927</u>	<u>1,365</u>
Total Expenditures	1,089,292	1,087,927	1,365

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Final Budget and Actual - Budgetary Basis
General Fund
Year Ended December 31, 2011**

**Schedule J-2
(Concluded)**

	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance - Positive (Negative)</u>
Excess of Revenues over Expenditures	233,795	226,717	(7,078)
Other Financing Uses			
Transfers out			
Title IV-D Fund	-	(4,862)	(4,862)
Total Other Financing Uses	-	(4,862)	(4,862)
Net Change in Fund Balance	233,795	221,855	(11,940)
Fund Balance, Beginning of Year	649,586	649,586	-
Fund Balance, End of Year	<u><u>\$ 883,381</u></u>	<u><u>\$ 871,441</u></u>	<u><u>\$ (11,940)</u></u>

See independent auditor's report.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Balance Sheet
Special Revenue Fund - Title IV-D Fund
December 31, 2011

Schedule K-1

Assets

Cash	\$ 35,247
Receivables	
Grant	<u>147,311</u>
Total Assets	<u>\$ 182,558</u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 68,053
Interfund payable to General Fund	100,369
Deferred revenue	<u>14,136</u>
Total Liabilities	182,558

Fund Balance

Spendable	
Restricted	<u>-</u>

Total Liabilities and Fund Balance	<u>\$ 182,558</u>
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See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Final Budget and Actual
Special Revenue Fund - Title IV-D Fund
Year Ended December 31, 2011**

Schedule K-2

	Final Budget	Actual	Variance - Positive (Negative)
Revenues			
Intergovernmental revenue			
Grant revenue			
Title IV-D Program	\$ 903,427	\$ 905,372	\$ 1,945
Operating support from Criminal Court Fund	-	20,552	20,552
Investment earnings	-	31	31
Total Revenues	903,427	925,955	22,528
Expenditures			
Current - general government - judicial - Title IV-D			
Salaries and related benefits	767,320	808,167	(40,847)
Contract services	-	1,385	(1,385)
Travel and seminars	3,300	2,822	478
Office supplies	8,210	8,445	(235)
Telephone	14,010	6,159	7,851
Utilities	13,772	9,418	4,354
Rent	38,520	42,000	(3,480)
Insurance	9,000	-	9,000
Dues and subscriptions	1,600	735	865
Building and maintenance	2,900	621	2,279
Parent locate services	360	383	(23)
Equipment lease	3,745	3,233	512
Professional fees	9,600	9,100	500
Library costs	27,490	34,104	(6,614)
Miscellaneous	-	3,477	(3,477)
Total General Government	899,827	930,049	(30,222)
Capital outlay	3,600	768	2,832
Total Expenditures	903,427	930,817	(27,390)
Deficiency of Revenues over Expenditures	-	(4,862)	(4,862)
Other Financing Sources			
Transfers in			
General Fund	-	4,862	4,862
Total Other Financing Sources	-	4,862	4,862
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

See independent auditor's report.

Agency Funds

Restitution Fund - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

Worthless Checks Fund - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

Special Asset Forfeiture Trust Fund - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

Bond Forfeiture Fund - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Combining Statement of Assets and Liabilities
Fiduciary Fund Types - All Agency Funds
December 31, 2011

Schedule L-1

Assets										
Cash	\$	3,723	\$	2,233	\$	72,826	\$	252	\$	79,034
Seized vehicles		-		-		72,208		-		72,208
Seized jewelry and other seized assets		-		-		1,107		-		1,107
Total Assets										
	\$	3,723	\$	2,233	\$	146,141	\$	252	\$	152,349
Liabilities										
Interfund payables	\$	3,134	\$	1,547	\$	22,717	\$	252	\$	27,650
Amount held for others		589		686		123,424		-		124,699
Total Liabilities										
	\$	3,723	\$	2,233	\$	146,141	\$	252	\$	152,349

See independent auditor's report.

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2011**

Schedule M

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Expended
U.S. Department of Health and Human Services			
Administration for Children and Families			
Passed-through the State of Louisiana - Department of Children and Family Services			
Child Support Enforcement	93.563	360100037	\$ 597,546
Total U.S. Department of Health and Human Services			<u>597,546</u>
U.S. Department of Justice			
Bureau of Justice Assistance			
Passed-through the State of Louisiana - Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	B10-3-002	54,969
Violence Against Women Office			
Passed-through the State of Louisiana - Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			
Recovery Act - Violence Against Women Formula Grants	16.588	M09-3-006	10,211
		M10-3-006	11,455
Office of Victims of Crime			
Passed-through the State of Louisiana - Louisiana Commission on Law Enforcement and the Administration of Criminal Justice			
Crime Victim Assistance	16.575	C09-3-001	9,593
		C10-3-001	5,715
Total U.S. Department of Justice			<u>91,943</u>
Total Expenditures of Federal Awards			<u>\$ 689,489</u>

Notes:

All expenditures on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 2011.

See independent auditor's report.

Other Reports Required by *Government Auditing Standards*, and OMB Circular A-133

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with
*Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with
Government Auditing Standards**

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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ERNEST F. SASSER, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

A handwritten signature in black ink that reads "Payne, Moore & Herrington, LLP". The signature is written in a cursive, flowing style.

Certified Public Accountants

June 25, 2012

**Independent Auditor's Report on Compliance with Requirements that
Could Have a Direct and Material Effect on Each Major Program and on
Internal Control over Compliance in Accordance with
OMB Circular A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditor's Report on Compliance with Requirements that Could
Have a Direct and Material Effect on Each Major Program and on
Internal Control over Compliance in Accordance with OMB Circular A-133**

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance

We have audited the District Attorney of the Ninth Judicial District's, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2011. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney's compliance with those requirements.

In our opinion, the District Attorney complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney's internal control over

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PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

June 25, 2012

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2011**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	<u> X </u> No	
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported	
Noncompliance material to the financial statements?	_____ Yes	<u> X </u> No	
<i>Management's Corrective Action Plan</i>	None Issued		
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached		
<i>Memorandum of Recommendations and Other Comments</i>	None Issued		

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	<u> X </u> No	
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported	
Type of auditor's report issued on compliance for major programs:	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____ Yes	<u> X </u> No	
Identification of major programs:	CFDA # 93.563, Child Support Enforcement		
Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000		
Auditee qualified as low-risk auditee?	_____ Yes	<u> X </u> No	

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Schedule of Findings and Questioned Costs
Year Ended December 31, 2011**

Section II - Findings and Questioned Costs for Financial Statements

None

Section III – Findings and Questioned Costs for Federal Awards

None

**District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana
Management's Summary Schedule of Prior Audit Findings
Year Ended December 31, 2011**

Finding 2010-01 Financial Statement Preparation

Condition: The District Attorney does not have personnel with the technical accounting expertise to prepare GAAP financial statements including footnote disclosures. Due to cost effectiveness, auditor assistance is required for preparation of the financial statements and the related notes.

Current Status: Resolved.

Finding 2010-02 Compliance with and Internal Controls over Establishment of Paternity and Support Obligations

Condition: For the year ended December 31, 2010, the District Attorney processed 1,089 new child support cases. Support obligation services were not provided with the required time frames for five out of the forty randomly selected cases tested for compliance.

Current Status: Resolved.